मार्च
March
2015

पूँजीगत व्यय की वित्तीय समीक्षा

Financial Review of Capital Expenditure

Financial Review for the Month of March 2015 containing a brief analysis along with Railway wise data sheets for Capital expenditure, both for and to end of the month.

लेखा निदेशालय | रेलवे बोर्ड

Accounts Directorate | Railway Board

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1. Summary of Plan Head Expenditure

The overall position of under various plan heads, its utilization and grants to end of March 2015 is as under.

i. Plan Heads, Grants and % Utilization

₹ in Crs

		RE 2014-15	Actual Expenditure to end of Mar 2015	% Utilization to end of Mar2015	Actual Expenditure to end of Mar 2014
	(1)	(2)	(3)	(3/2)*100	(5)
11	New Lines (Construction)	7547.79	7074.80	93.73	**5808.67**
12	Purchase of New Lines		0.00	0.00	**0.00**
13	Restoration of Dismantled	0.00	0.00	0.00	**54.66**
14	Gauge conversion	3328.97	3633.17	109.14	**3103.29**
15	Doubling	3880.06	3825.00	98.58	**2977.82**
16	Traffic Facilities Yard	860.11	760.43	88.41	**658.92**
17	Computerisation	316.77	194.29	61.33	**154.97**
18	Railway Research	25.00	18.34	73.36	**24.50**
21	Rolling Stock	5604.29	3809.47	67.97	**2713.27**
22	Lease Assets-Pay of Cap. Compo.	5452.00	5447.62	99.92	**4970.87**
29	Road safety works-L.evel crossing	459.75	440.90	95.90	**503.95**
30	Road safety-Road O/U bridge	1740.25	1781.51	102.37	**1482.34**
31	Track Renewals	5046.52	5207.58	103.19	**4983.07**
32	Bridge Works	465.04	434.11	93.35	**390.83**
33	S & T Works	1033.11	993.90	96.20	**904.69**
34	Taking over of line wires from P&T Dept.	0.00	0.00	0.00	**0.00**
35	Electrification Project	1400.00	1345.75	96.13	**1264.80**
36	Other Electrical Works	132.15	110.29	83.46	**121.59**
37	Traction	221.66	191.12	86.22	**196.11**
41	Machinery & Plant	463.40	421.15	90.88	**450.14**
42	Workshop Including Prod.Units	1733.86	1658.24	94.67	**1823.20**
51	Staff Quarters	308.28	242.87	78.78	**229.02**
52	Amenities for Staff	342.69	268.12	78.24	**283.01**
53	Passenger Amenities	1045.91	858.16	82.05	**858.95**
53-A	Other Railway User Amenities	0.00	0.00	0.00	**3.65**
62	Investment in Comml./Govt.Und.	571.50	652.74	114.22	**691.90**
63	Investment in Non Govt. and. incl. JVs/SPVs	5720.50	4211.50	73.62	**3597.68**
64	Other Specified Work	448.53	339.25	75.64	**322.65**
	Total Gross	**48148.14**	**43921.01**	**91.18**	**38574.55**
71	Store Suspense	-208.05	1637.00	-905.55	56.66
72	Manufacturing Suspense	15.82	245.55	1416.94	307.88
73	Miscellaneous Advance	-14.87	-33.47	225.08	-65.73
	Inventory Total (Net)	**-207.10**	**1849.08**	**-1001.78**	**298.81**
81	MTPs	946.93	1021.73	107.90	905.26
83	New Lines (Const.)-Dividend free projects	1300.00	1300.00	100.00	803.85
	Recoveries or Credits	2157.97	1925.37	89.22	1818.09

ii. Source wise expenditure and % Utilization

₹ in Crs

Source	RE 2014-15	Actual Expenditure to end of Mar 2015	% Utilization to end of Mar 2015	Actual Expenditure to end of Mar 2014
	(1)	(2)	(2/1)*100	(3)
Capital	30100.00	28931.26	**96.12**	27072.40
DRF	7380.00	7094.41	**96.13**	7119.91
DF	2898.00	2543.94	**87.78**	2561.43
CF	5452.00	5405.67	**99.15**	0.00
RSF	2200.00	2191.16	**99.60**	1982.98
Total	48030.00	46166.44	**96.12**	27.66

2. Expenditure in Demand No. 16

- The revised net outlay (RE) for Plan Expenditure 2014-15 is ₹48030.00 crore under the source Capital, Depreciation Reserve Fund , Development Fund, Capital Fund and Railway Safety Fund.
- The plan expenditure to end of March'2015 is ₹46166.44 crore, the utilisation is 96.12%.
- The top Five Zonal Railways which have utilised maximum funds (net plan expenditure) are SER(137.62%), CR(136.12%), NWR(130.68%), NER(125.81%) and SWR(124.13%).
- The top five Production Units which have utilised maximum funds(net plan expenditure) are 445.44(MTP/MAS), 128.63%(RCF/RBL), 121.18%(CLW), 104.76(METRO/KOL) & 96.06(RE).
- The booking in top Five Plan Head by Indian Railways are 6200 (114.22%), 1400(109.14%), 3100(103.19%), 3000(102.37%) and 2200(99.92%).

3. Capital Expenditure to end of March 2015 – Zonal Railways

₹ in Crs

	Plan Head	CR	ER	ECR	ECoR	NR	NCR	NER	NFR	NWR	SR	SCR	SER	SECR	SWR	WR	WCR
11	New Lines (Construction)	191.23	157.68	1067.28	161.51	1143.41	72.98	67.14	3079.42	71.02	81.88	484.23	17.91	0.02	245.77	110.85	122.47
12	Purchase of New Lines																
13	Restoration of Dismantled																
14	Gauge conversion	1.00	15.03	110.00	1.27		2.89	385.62	2103.21	149.77	322.26	7.11	60.82	212.58	17.28	244.33	
15	Doubling	107.37	661.55	81.64	201.21	443.92	15.59	90.49	211.15	176.50	419.22	99.12	224.79	148.14	294.84	567.28	82.19
16	Traffic Facilities Yard	48.22	36.24	44.15	67.16	85.37	78.47	30.30	29.68	41.09	39.32	33.86	31.30	52.75	23.16	56.24	59.47
17	Computerisation	20.46	11.38	0.91	2.03	112.91	3.69	5.88	2.50	3.14	5.25	5.29	0.98	1.35	0.83	12.93	2.43
18	Railway Research					18.34											
21	Rolling Stock	512.66	193.12	339.27	173.37	320.60	165.54	170.73	8.50	122.80	327.79	286.12	567.17	104.66	194.24	395.11	-72.28
22	Lease Assets-Pay of Cap. Compo.	476.73	403.68	383.45	324.72	521.08	272.06	125.48	174.97	161.86	408.61	518.52	454.61	252.80	207.37	423.33	338.35
29	Road safety works-Level crossing	29.30	17.49	26.46	12.37	55.02	16.62	24.30	22.09	13.95	37.79	78.11	15.70	21.11	7.87	46.81	15.91
30	Road safety-Road O/U bridge	79.30	54.66	44.30	94.40	214.63	184.38	36.54	44.93	211.47	147.44	154.13	47.36	85.66	119.70	105.04	157.57
31	Track Renewals	389.08	366.83	317.54	158.20	715.75	342.02	136.78	155.58	103.00	301.39	435.91	344.36	318.70	158.04	410.16	535.10
32	Bridge Works	13.11	98.61	55.23	20.54	20.48	12.90	32.64	18.94	14.30	27.11	14.68	16.83	9.21	28.44	26.16	24.93
33	S & T Works	63.85	49.84	108.21	33.45	105.73	133.95	27.35	32.85	41.38	71.33	72.08	57.85	30.30	34.79	88.61	38.74
34	Taking over of line wires from P&T Dept.																
35	Electrification Project																
36	Other Electrical Works	5.65	3.92	3.00	1.54	8.37	29.28	5.07	7.51	7.32	3.01	4.74	4.43	7.87	0.94	5.45	3.02
37	Traction	36.01	13.78	17.70	2.06	9.82	9.66				9.91	19.06	45.17	9.35	1.88	14.16	2.56
41	Machinery & Plant	22.52	28.17	9.53	2.25	6.57	11.58	17.52	14.70	15.81	41.30	34.43	31.22	18.00	8.55	13.31	9.54
42	Workshop Including Prod. Units	31.97	97.50	144.72	27.16	72.74	80.53	26.36	30.65	41.28	52.81	69.10	55.93	34.86	24.60	31.52	24.68
51	Staff Quarters	7.70	10.88	26.65	8.81	27.08	15.67	2.60	24.67	11.57	11.17	14.02	13.20	10.89	8.83	8.75	20.65
52	Amenities for Staff	10.85	17.13	24.91	14.19	33.61	13.89	6.15	21.62	9.31	23.19	17.47	19.96	12.31	7.47	7.70	10.96
53	Passenger Amenities	67.90	70.46	44.95	40.59	88.22	75.28	19.98	44.71	35.32	69.72	77.09	52.85	36.62	31.84	42.88	53.92
53-A	Other Railway User Amenities																
62	Investment in Comml./Govt. Und.					652.74											
63	Investment in Non Govt. Und.incl. JVs/SPVs					4211.50											
64	Other Specified Work	23.01	21.40	38.65	18.38	39.80	17.61	4.31	26.40	31.15	11.61	27.04	13.76	6.50	17.03	14.98	22.55
	Total Gross	**2137.92**	**2329.35**	**2888.55**	**1365.21**	**8907.69**	**1554.59**	**1215.24**	**6054.08**	**1262.04**	**2412.11**	**2452.11**	**2076.20**	**1373.68**	**1433.47**	**2625.60**	**1452.76**
71	Stores Suspense	110.56	-48.15	106.23	47.71	759.75	-18.80	121.25	105.67	197.23	94.21	-19.33	9.44	-6.09	40.14	145.56	-19.35
72	Manufacturing Suspense	1.56	6.03	118.13	1.42	75.70	17.36	6.67	16.89	1.84	-2.90	21.36	-11.67	3.13	5.56	5.93	-3.98
73	Miscelleneous Advaace	0.02	0.55	-28.57	0.00	-10.80	0.00	0.20	2.07	-7.10	-0.02	2.54	1.52	-0.20	-18.00	0.11	9.39
	Inventory Total (Net)	**112.14**	**-41.57**	**195.79**	**49.13**	**824.65**	**-1.44**	**128.12**	**124.63**	**191.97**	**91.29**	**4.57**	**-0.71**	**-3.16**	**27.70**	**151.60**	**-13.94**
81	MTPs	453.98										20.00				0.03	
83	New Lines(Const.) – Dividend Free					1300.00											
	Recoveries or Credits	107.37	86.84	127.74	44.01	226.58	206.77	95.31	46.71	68.26	145.85	172.25	130.00	90.94	26.50	204.16	131.78
	Grand Total (Net)	**2596.67**	**2200.94**	**2956.60**	**1370.33**	**10805.76**	**1346.38**	**1248.05**	**6132.00**	**1385.75**	**2357.55**	**2304.43**	**1945.49**	**1279.58**	**1434.67**	**2573.07**	**1307.04**
	RE Net	1907.62	2046.03	2522.67	1231.11	11260.65	1173.61	992.01	6163.61	1060.38	1949.83	2016.11	1413.64	1344.57	1155.82	2073.34	1490.64
	% of Actual with RE (Net)	136.12	107.57	117.20	111.31	95.96	114.72	125.81	99.49	154.79	120.91	114.30	137.62	95.17	124.13	124.10	87.68
	Source of Fund	**CR**	**ER**	**ECR**	**ECoR**	**NR**	**NCR**	**NER**	**NFR**	**NWR**	**SR**	**SCR**	**SER**	**SECR**	**SWR**	**WR**	**WCR**
I.	Capital	1268.74	890.14	1932.77	528.98	8958.88	330.91	795.06	5528.65	740.99	1167.81	862.94	467.85	533.04	778.08	1357.72	20.65
ii.	DRF	587.30	653.81	403.87	306.36	716.62	288.61	203.66	219.14	166.69	420.96	527.92	813.16	314.41	235.15	473.56	622.13
iii.	DF	155.30	181.17	165.74	103.49	339.53	253.80	67.75	142.21	90.81	174.99	188.69	147.18	114.40	86.61	166.70	152.52
iv.	CF	476.73	403.68	383.45	324.72	521.08	272.06	125.48	174.97	161.86	408.61	518.52	454.61	210.93	207.37	423.24	338.35
v.	RSF	108.60	72.15	70.76	106.77	269.65	201.00	56.10	67.02	225.42	185.17	206.36	62.69	106.77	127.46	151.85	173.39
	Total	2596.67	2200.94	2956.60	1370.33	10805.76	1346.38	1248.05	6132.00	1385.77	2357.54	2304.43	1945.49	1279.57	1434.67	2573.07	1307.04

4. Capital Expenditure to end of March 2015 – PUs and Others

₹ in Crs

	Plan Head	CLW	DLW	ICF	DMW	RWF	RCF	RE	MTP KoI	MTP(Ch)	RB	RCF RBL	Exp. (Gr.)	Rec./Cr.	Net	RE 14-15 (Gr.)
11	New Lines (Construction)												7074.80	24.34	7050.46	7547.79
12	Purchase of New Lines												0.00	0.00	0.00	
13	Restoration of Dismantled												0.00	0.00	0.00	0.00
14	Gauge conversion												3633.17	144.57	3488.60	3328.97
15	Doubling												3825.00	19.23	3805.77	3880.06
16	Traffic Facilities Yard								3.65				760.43	5.73	754.70	860.11
17	Computerisation				1.22		1.11						194.29	0.01	194.28	316.77
18	Railway Research												18.34	0.00	18.34	25.00
21	Rolling Stock								0.07				3809.47	184.65	3624.82	5604.29
22	Lease Assets-Pay of Cap. Compo.												5447.62	0.00	5447.62	5452.00
29	Road safety works-Level crossing												440.90	0.18	440.72	459.75
30	Road safety-Road O/U bridge												1781.51	31.10	1750.41	1740.25
31	Track Renewals	0.99		0.53		10.49			7.13				5207.58	1461.23	3746.35	5046.52
32	Bridge Works												434.11	19.03	415.08	465.04
33	S & T Works								3.59				993.90	4.63	989.27	1033.11
34	Taking over of line wires from P&T Dept.												0.00	0.00	0.00	
35	Electrification Project							1345.75					1345.75	3.82	1341.93	1400.00
36	Other Electrical Works	3.52	0.49				0.12		5.04				110.29	2.01	108.28	132.15
37	Traction												191.12	3.82	187.30	221.66
41	Machinery & Plant	7.93	41.06	34.58	25.53	5.32	18.66		3.07				421.15	2.22	418.93	463.40
42	Workshop Including Prod. Units	45.92	65.99	94.73	5.92	2.13	51.87		7.88			520.68	1658.24	13.20	1645.04	1733.86
51	Staff Quarters	4.36	0.84	10.35		1.04	3.14						242.87	0.48	242.39	308.28
52	Amenities for Staff	1.05	2.90	2.87	1.92	2.31	1.69		4.66				268.12	0.20	267.92	342.69
53	Passenger Amenities								5.83				858.16	2.75	855.41	1045.91
53-A	Other Railway User Amenities												0.00	0.00	0.00	
62	Investment in Comml./Govt. Und.												652.74	0.00	652.74	571.50
63	Investment in Non Govt. and. incl. JVs/SPVs												4211.50	0.00	4211.50	5720.50
64	Other Specified Work	0.08	1.64	0.39	0.30	1.23	1.69		0.44				339.95	0.50	339.45	448.53
														1923.70		
	Total Gross	63.85	129.63	143.45	34.89	22.52	78.28	1345.75	41.36	0.00	0	520.68	43921.01		41997.31	48148.14
71	Stores Suspense	0.00	68.01	-0.63	-17.35	-73.53	0.18		2.74			31.55	1637.00	0.00	1637.00	-208.05
72	Manufacturing Suspense	9.22	-189.16	15.72	-16.06	80.37	0.28		0.00			82.15	245.55	0.00	245.55	15.82
73	Miscellaneous Advance	2.78	12.96	-5.06	2.35	1.76	0.00		0.00			0.03	-33.47	0.00	-33.47	-14.87
	Inventory Total (Net)	12.00	-108.19	10.03	-31.06	8.60	0.46	0.00	2.74	0.00	0.00	113.73	1849.08	0.00	1849.08	-207.10
81	MTPs								507.45	40.27			1021.73	1.67	1020.06	946.93
83	New Lines (Const.) – Dividend Free												1300.00	0.00	1300.00	1300.00
														1925.37	0.00	2157.97
	Recoveries or Credits	0.20		0.62		1.01	6.00	3.82	2.47	0.18			1925.37			
	Grand Total (Net)	75.65	21.44	152.86	3.83	30.11	72.74	1341.93	549.08	40.09	0.00	634.41	46166.45		46166.45	48030.00
	RE (Net)	62.43	117.52	159.24	45.65	-22.07	87.03	1396.99	524.12	9.00	5355.25	493.20	48030.00			
	% of Actual with RE(Net)	121.18	-22.09	95.99	8.39	-136.43	83.58	96.06	104.76	445.44	0.00	128.63	96.55			

	Source of Fund	CLW	DLW	ICF	DMW	RWF	RCF	RE	MTP KoI	MTP (Ch)	RB	RCF RBL	Total
	Capital	55.65	4.15	111.29	-8.32	18.02	53.54	1341.92	517.28	40.09		634.41	28931.26
i.	DRF	20.00	17.29	41.57	12.14	12.09	19.20		18.77				7094.41
ii.	DF							0.01	13.03				2543.94
iii.	CF												5405.67
iv.	RSF												2191.16
	Total	75.65	21.44	152.86	3.83	30.11	72.74	1341.93	549.08	40.09		634.41	46166.44

5. Booking of Capital Expenditure – Plan Heads and Funds

The Revised Classification of expenditure on works irrespective of whether they are charged to Capital DRF, DF, Revenue (OLWR) or ACF will come under a single Demand-16 namely Assets-Acquisition, 'Construction and Replacement. The Accounting Classification for works expenditure is in the form of a 7 digit—4 module alphanumerical code. The first module which is the alpha indicates the source of fund viz., Capital, DRF, DF, Revenue (OLWR) or ACF as the case may be. The second module of 2 digits which is numerical will represent the standard Plan Heads. The third module which is also numerical will represent the 2 digits corresponding to the sub and detailed head of classification giving the details of the assets acquired, constructed or replaced. The last module which is of two digits will indicate the primary unit *i.e.,* object of the expenditure.

For the purpose of link with the accounts of the Central Government the Plant heads will form the Minor Heads of Railway Capital under the Major Heads "546-Capital Outlay on Indian Railways-Commercial lines" and "546-Capital Outlay on Indian Railways-Strategic lines." The minor Heads classification are as follows :"

11. New Lines (Construction).	42. Workshops including Production Units
12. Purchase of new lines.	51. Staff Quarters.
13. Restoration of dismantled lines.	52. Amenities for staff.
14. Gauge conversion.	53. (i) Passenger Amenities. (ii) Other Railway User Amenities.
15. Doubling.	61. Investment in Government Commercial under Takings-Road services.
16. Traffic facilities-Yard remodelling and others.	62. Investment in Government Commercial under taking-Public Undertaking
21. Rolling Stock	64. Other specified works.
29 Road Safety work	71. Stores suspense
30 Road Safety work	72. Manufacturing suspense.
31. Track renewals.	73. Miscellaneous Advances.
32. Bridge work.	81. Metropolitan Transport Projects.
33. Signalling and Telecommunication works.	
34. Taking over of line wires from P. & T. Dept.	
35. Electrification projects.	
36. Other Electrical works.	
41. Machinery and Plant.	

The classification of the assets will be indicated by these 6 digits in all the cases irrespective of whether the expenditure on the asset is chargeable to Capital, DRF, DF, Revenue (OLWR), or ACF, The source of financing will be indicated in the beginning in the following alphabets: -

P-Capital, R-Revenue (OLWR) , T-ACF, Q-DRF, S—DF. OLWR has now been discontinued.

The classification thus lends itself to computerised system being adopted for the compilation. Wherever the compilation is not computerised the source of financing may be indicated by the terms such as CAP for Capital, DRF for Depreciation Reserve Fund etc., as at present. As the plan heads of classification coincide with the sub-heads of demands for Grants the compilation of budget is also rendered easy and direct.